IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.143 OF 2004

The Commissioner of Income Tax
City 26, Mumbai .. Appellant.
V/s.
Shri Balkrishna S. Sharma .. Respondent.

Mr.A.S. Rao i/b. H.D. Rathod for the appellant.

CORAM : R.M. LODHA, &
J.P. DEVADHAR, JJ.

DATED : 20TH DECEMBER, 2004.

P.C. :

Heard.

2. The Income Tax Appellate Tribunal did not deem it fit to interfere with the order of the Commissioner of Income Tax (Appeals) as the said order was based on the judgment of this Court in the case of Khatau Jhunkar Ltd. & Another (196 ITR 55).

3. No substantial question of law arises in this appeal. The appeal is dismissed in limine.

(R.M. LODHA, J.)

(J.P. DEVADHAR, J.)